

Publications Ethics for Academic Research

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Publications Ethics for Academic Research

Introduction

The American Accounting Association's publications ethics policy is a framework that is developed to inform authors, editors, and reviewers of their responsibilities to ensure the quality and integrity of manuscripts published in our journals and presented at AAA meetings and conferences. By being part of the American Accounting Association publication process, you agree to become informed about this framework and abide by it.

Throughout this policy, "academic research" is defined broadly and encompasses all work within the scope of the editorial policies of all journals published by the American Accounting Association. In general, "academic research" includes the application of a broad set of rigorous methods to a variety of topics. Examples include original discovery studies, literature reviews, case studies, and materials for instruction.

Our Cultural Norms for Research Integrity

As an editor, reviewer, or author who is part of the academic research community of the American Accounting Association, you agree to accept the following cultural norms:

- We value and respect the scholarly work performed by our colleagues throughout the world.
- We will treat authors, reviewers, and editors with respect.
- We will work to grow our collective knowledge.
- We will ensure honesty, transparency, and clear communication.
- We recognize there is a finite pool of resources and will not misuse the time of editors and reviewers.
- We recognize that authorship is a privilege that is critical to maintaining the value of scholarly inquiry. As such, it must be protected, respected, and encouraged.
- We acknowledge that authorship comes with the responsibility for all authors and co-authors to be accountable for the integrity of the research and the stated interpretation and contributions of the research, as well as approaching journal submission and review processes in good faith.
- We will, as authors, recognize all those individuals who qualify under the definition of authorship (provided below) and exclude those who do not qualify. Others who have contributed to the research but not as authors may be recognized through an acknowledgement.
- We will recognize the contributions of prior work as we develop our research.
- We will not condone plagiarism.
- We recognize that replicability is critical to scholarship. Accordingly, we will be transparent about the design, implementation, data analysis, and results of each study.
- We will disclose any potential conflicts of interest, which might be perceived as influencing our research objectivity, including related funding, consulting, and other financial benefits, as well as involvement in related for-profit or not-for-profit organizations.
- We believe that conducting and evaluating research implies responsibilities that can only be attributed to humans, but that with appropriate disclosures, the use of artificial intelligence (AI) and AI-assisted tools can be helpful.

Editorial Process

The American Accounting Association (AAA) is dedicated to publishing high-quality academic research. To fulfill this mission, the AAA uses an editorial process that is based on freedom from competing interests, outside influence, or discrimination against the personal characteristics or identity of any author, editor, or reviewer. We promote equity and value diversity and seek to remove any barriers to inclusion in our editorial process. We seek submissions from authors regardless of race or ethnicity, gender identity, sexual orientation, nationality, religion, or disability. Our editorial process is overseen by the AAA Research and Publications Committee, as well as the individual AAA sectional leadership, in the case of section journals.

Each journal is led by one or more academic editors who adjudicate submitted manuscripts from authors and make editorial decisions on those submitted manuscripts based on independent peer review reports.

Peer Review

Editors and reviewers are responsible for providing constructive and prompt evaluations of submitted research papers based on the significance of their contribution and on the rigor of analysis and presentation. Quality peer review, free of bias, in fact and perception, is vitally important to maintaining the standards of the AAA publications. The steps are as follows:

- The senior editor or editor of a journal reviews each submitted manuscript for proper format and consistency with the mission of that journal. The author(s) is(are) notified if the manuscript is deemed inappropriate for further consideration.
- Manuscripts that pass the initial review are sent to an editor. While normally two reviews are sought, the editor makes a decision as to whether and how many independent reviewers will be asked to review the manuscript. The editor is responsible for ensuring reviewers have the appropriate expertise to review the manuscript and have no conflicts of interest. With the exception of the *Journal of Financial Reporting*, which uses a single-blind review, all reviews are double-blind. Protecting the anonymity of authors and reviewers is one of the most critical goals of the editorial process.
- The editor evaluates the comments and recommendations of the reviewers and informs the author(s) of the decision regarding the publication of the manuscript (reject, accept, or revise/resubmit). For journals with a senior editor, the senior editor oversees editor decisions.
- Requested revisions are returned to the same reviewers, where possible. In addition to the revised manuscript, the author(s) should submit responses to the reviewer comments that restate the comments and identify how and where the comment is addressed in the revision.
- The process will continue as described above until a final accept or reject publication decision is made.

The AAA supports the review process with a goal of rigorous, fair, and effective peer review for all submissions. Authors, editors, and reviewers are also encouraged to raise any concerns regarding potential fraudulent or manipulated peer review to the AAA Director of Publications,

who will investigate these concerns and either act on them or refer the matter to AAA leadership.

Minimizing Overlapping Decision Rights

- The American Accounting Association has a strong community of scholars and values diversity of expertise in domain and research methods.
- AAA's collection of journals provides a wide range of outlets for scholarly work. To ensure that each journal provides a unique opportunity for publication, and to enable a wide range of scholars to be involved in the publication process, the journals are strengthened when decision rights are distributed across members of the community.
- An editor will recuse him/herself from handling a manuscript if he/she has acted as editor or reviewer on that manuscript or a previous version of the manuscript at any other journal.

Prior Publication

Manuscripts that appear in AAA journals are normally original papers that have not been published by the author(s) elsewhere. The availability of a previous version of a manuscript on a working paper series such as SSRN, or a conference website created to distribute papers to conference participants in advance of a conference does not constitute prior publication. A publicly available conference proceeding, however, could represent a form of publication. A conference proceeding is the official record of a conference meeting that consists of a collection of documents in paper or electronic form, which corresponds to papers presented at the conference along with additional information such as title page, foreword, and other material that identifies the collection as a set or connected group.

The publication in an AAA journal, or portions, of a previously published manuscript is permitted only if one of the following criteria is met to the AAA journal editor's satisfaction:

1. The author has retained the copyright to the previously published material.
2. The AAA journal editor judges the submitted manuscript to contain substantially different material or significant clarification of the original material.
3. The AAA journal editor judges there to be significant potential additional benefit to be gained from publication in the AAA journal.

Any potentially previously published versions of the manuscript should be disclosed upon submission in the cover correspondence to the AAA journal editor. The AAA journal editor may request additional clarification and possibly also request additional clarification within the body of the manuscript, as circumstances dictate.

Authorship and Contributorship

The American Accounting Association has adapted the National Institute of Health's definition of **author**:

For each individual the privilege of authorship is based on a significant contribution to the conceptualization, design, execution, and/or interpretation of the research study, as

well as on the drafting or substantively reviewing or revising the research article, and a willingness to assure responsibility for the study.¹

AI or AI-assisted tools do not qualify as a co-author, as described in greater detail below.

Preventive Actions in Authorship

Each research team is responsible for specifying who receives the privilege of authorship and the order in which the authors will be listed in the paper. Accordingly, all co-authors should discuss the roles, responsibilities, and ordering of authorship at the start and throughout the completion of a project.²

The AAA will notify all co-authors via auto-email when a manuscript has been submitted or resubmitted to the journal's online submission portal. If anyone is unaware of the submission or unwilling to accept accountability for the work, they should contact the editor as soon as possible.

Detailed Process for Authorship Issues that Arise with a Submission or a Published Paper

Before submitting a manuscript to an American Accounting Association journal or conference, the research team should discuss and agree upon who qualifies as authors. The author listing is submitted along with the paper.

If the author list should change between initial submission and acceptance of the article, all of the original authors need to request the change. The editorial office will follow up to seek independent affirmation of the requested change. Once that is received, the author list can be modified.

The framework for analysis of questions of authorship is generally based on the flowcharts developed by the Council for Publication Ethics (COPE), available at this URL: <http://publicationethics.org/resources/flowcharts>. If you have concerns related to authorship of an AAA manuscript, contact the Director of Publications.

Conflict of Interest Disclosures of Financial and Outside Activity

The AAA requires that all authors evaluate and disclose whether they have any financial or non-financial conflicts of interest that are related to their research when they submit a paper.

Financial or non-financial conflicts of interest include any relationship, financial or otherwise, which might be perceived as influencing an author's objectivity concerning the submitted article. These sources must be disclosed when directly relevant or indirectly related to the analyses and

¹ National Academy of Sciences (US), National Academy of Engineering (US) and Institute of Medicine (US) Panel on Scientific Responsibility and the Conduct of Research, *Responsible Science: Ensuring the Integrity of the Research Process. Volume II*, Washington: National Academic Press; 1993. <https://www.ncbi.nlm.nih.gov/books/NBK236202/>. Submitting authors are expected to refer to their own related but distinct working papers. However, this policy does not preclude an author from making a version of the same submitted working paper available in an unpublished public domain source such as the Social Science Research Network or presenting the paper at a conference without published proceedings, as long as the author complies with the AAA's policy against prior publication.

² This text is from the Office of Research Integrity's December newsletter as quoted in Parrish, D. 2006. Research Misconduct and Plagiarism. *Journal of College and University Law* (vol. 33, issue 1). https://www.nacua.org/docs/default-source/jcul-articles/jcul-articles/volume33/33_jcul_65.pdf?sfvrsn=9d8489bf_9

conclusions that the authors describe in their manuscript. Potential sources of how an author's objectivity might be influenced include but are not limited to: Advisory Positions, Board Membership, Consultancy, Data Access, Employment, Funding, Grants, Litigation Support and Expert Witness Services, Patents, Royalties, Stock or Stock Options, or Speaking Fees.

The existence of a conflict of interest does not preclude publication in the journal. The purpose of this policy is to provide readers of published manuscripts with information about the authors' potential conflicts, which could influence how readers receive and understand the manuscript. Authors are asked to err on the side of full disclosure; it is better to disclose a relationship than not to do so.

The submitting author is responsible for consulting with their co-authors to obtain this information. Submitting authors will indicate whether there are any potential conflicts of interest for all authors during the submission process and in the submission letter. Additionally, authors will disclose any conflicts of interest as a statement that appears after the acknowledgments on the title page. Three sample disclosures follow:

Example 1

The author(s) of this [publication, presentation or poster] has(have) research support from [Source of research funding] and also [holds stock in; serves on an advisory board for; serves on the Board of Directors of, received an honorarium from] [name of entity].

Example 2

The author(s) of this [publication, presentation or poster] consults(consult) for [Entity(ies)] on [subject of consultation]. The author(s) also conducts research in areas of interest similar to the business interests of [Entity(ies)].

Example 3

The author(s) of this [publication, presentation or poster] has(have) no conflicts of interest related to this research.

Failure to disclose a relevant conflict of interest would be evidence of a failure of author accountability.

Author Accountability

Authors are subject to possible consequences if they violate expectations of the ethical peer review process, e.g., declaring a manuscript that had previously been rejected from the journal as one that had not been previously submitted at the journal; failing to reference clearly relevant, related, and known research or doing so in a way that mischaracterizes the research; or bullying, harassing, or sending abusive communications to the editors or publications staff.

An editor or employee who experiences or learns of violations (e.g., from a reviewer, an editorial assistant, or other sources) will report this to the CEO and Director of Publications, who will initiate an assessment, using a similar process to allegations of plagiarism.

Use of Generative AI and AI-Assisted Technology

Definitions

- This policy refers to generative AI and AI-assisted technologies, such as Large Language Models, when they are used during the scientific writing process.
- This policy does not refer to spelling and grammar checker tools (e.g., Grammarly, Paperpal Preflight), which are tools that may be AI-assisted and are used to improve grammar and spelling.
- This policy does not refer to reference managers (e.g., Mendeley, EndNote), which are tools that may be AI-assisted that can be used to collect, organize, and use references to scholarly works.
- This policy does not refer to AI and AI-assisted tools used in the research design and analysis stage (e.g., machine learning) that can be used in the research process to create, collect, analyze and process data.

Policy for Authors

It is the collective expectation of the scholarly community that authors are the original source of any written scholarly work, except as appropriately cited. Except as noted herein, authors may use generative AI and AI-assisted tools to assist with the generation of scholarly work, as long as they disclose the specific use(s) of the tool and the tool(s) used. The technology should be used with human oversight and control. Authors should carefully review and edit the output because AI can generate authoritative-sounding output that can be incorrect, incomplete, biased, or infringe on existing copyrights. Authors are accountable for all information contained in an article regardless of how it is produced, including ensuring that any AI tools used do not infringe on the copyright and other ownership rights of third parties.

Use of AI and AI-assisted writing tools must be consistent with the AAA policies on Authorship (<https://aaahq.org/portals/0/documents/about/policies&proceduresmanual/aaapublicationsethicspolicy-authorship.pdf>) and Plagiarism (<https://aaahq.org/portals/0/documents/about/policies&proceduresmanual/plagiarismpolicy.pdf>).

Authors need to disclose the use of AI and AI-assisted tools in their work. Disclosure supports transparency among authors, reviewers, editors, and readers of the work. The use of AI and AI-assisted technologies in research design and analysis should be described as part of the methodology of the work. The use of AI and AI-assisted tools for uses other than research design and analysis is disclosed at the end of the manuscript in a separate section, immediately before the reference section of the paper. This section is titled “Declaration of Generative AI and AI-Assisted Technologies in the Writing Process.” In that statement, the authors should specify the tool(s) used, the extent of use, and the reason(s) for using the tool(s). We suggest that authors use the following format when preparing their statement:

During the preparation of this work, the author(s) used [NAME TOOL/SERVICE] in order to [EXTENT/REASON]. After using this tool/service, the author(s) reviewed and edited the content as needed and take(s) full responsibility for the content of the publication.

Authors should not list AI or AI-assisted tools as an author or co-author or cite AI or AI-assisted tools as authors. Authorship implies a willingness to assume responsibility for the study.

Note that the use of spelling and grammar checking tools and reference manager tools, which may rely on AI or AI-assisted technologies, does not require disclosure. However, use of AI or AI-assisted technologies (e.g., ChatGPT) to check spelling or grammar requires disclosure, since these tools are not limited in the scope of their output.

Exceptions

We do not permit the use of AI or AI-assisted tools to create or alter images in submitted manuscripts. Images are representations or likenesses of objects, people, or scenes, typically captured through photography, artwork, or other visual mediums, but do not include data-driven visualizations such as author-created graphs, charts, infographics, or plots. It is not acceptable to enhance, obscure, move, remove, or introduce a specific feature within an image. Adjustments of existing images (which must be cited) for brightness, contrast, or color balance are acceptable if and as long as they do not obscure or eliminate any information present in the original. Manipulating images for improved clarity is accepted, but manipulation for other purposes could be seen as scientific ethical abuse and will be dealt with accordingly.

The only exception is if the use of AI or AI-assisted tools in the creation or alteration of images is part of the research design or research methods. If this is done, we require a clear description of the content that was created or altered, an explanation of how the AI or AI-assisted tools were used in the creation or alteration process, and the name of the model or tool, version and extension numbers, and manufacturer.

Preventive Actions

This AI use policy and all other publication policies will be prominently displayed on all AAA journal websites and notices of changes emailed to all members.

The submission process for all AAA journals will include a summary of the policy.

Did you use generative AI to help write this manuscript? If you used generative AI or AI-assisted technology, include the following statement directly before the references at the end of your manuscript.

Declaration of Generative AI and AI-Assisted Technologies in the Writing Process

During the preparation of this work the author(s) used [NAME TOOL/SERVICE] in order to [EXTENT/REASON]. After using this tool/service, the author(s) reviewed and edited the content as needed and take(s) full responsibility for the content of the publication.)

Each author team is responsible for agreeing on what the team will disclose about the use of AI and AI-assisted technologies in a paper that is submitted for review and for ensuring that the work does not infringe on third party rights. The paper must also comply with the AAA's plagiarism policy.

Detailed Process, Suspected Undisclosed Use of AI in a Submission

An editor who learns of possible undisclosed use of AI or AI-assisted technologies or other failures to comply with this policy (e.g., failure to adequately review AI output) from either a reviewer, an editorial assistant, or other sources will be responsible for reviewing the submitting author's(s') disclosures about AI use and evaluating the paper. If concerns remain after reviewing the evidence, the editor will contact the corresponding author, explain the concern, and ask for further clarification. The editor will also contact the AAA Publications Director and CEO to alert them to the situation. If the clarification is satisfactory, review of the paper will continue without prejudice.

If the editor determines that the manuscript contains undisclosed use of AI, but this issue is not extensive, the editor may send a written request to the author(s) and identify the disclosure that needs to be added before the manuscript can be considered further. The editor will copy the AAA Publications Director and CEO on the correspondence.

If the editor concludes the additional disclosure is insufficient and the author(s) is(are) unwilling to change the disclosure further, the editor will communicate in writing to the manuscript's author(s) that the review process is suspended. The editor will provide a copy of this correspondence to the AAA Publications Director and CEO.

Detailed Process, Suspected Undisclosed Use of AI in a Published Article

The corrective action(s) that may be taken if an editor becomes aware of suspected undisclosed use of AI in an article published after the enactment of this policy will require the same evidence-gathering process and notification of the AAA CEO and Publications Director. The corrective actions may also include publication of an erratum statement, an expression of concern, or a retraction.

Policy for Reviewers and Editors

It is the collective expectation of the scholarly community that reviewing a manuscript or making an editorial decision implies responsibilities that can only be attributed to humans. The critical thinking and assessment required for peer-review are outside the scope of generative AI and AI-assisted technologies, and there is a risk that the technology will generate incorrect, incomplete, or biased conclusions. These considerations, together with the principle that submitted manuscripts are to be treated as confidential documents, underpins our AI and AI-assisted tools use policies for reviewers and editors.

The AAA policy embraces new AI-driven technologies that support reviewers and editors in the editorial process, such as those used during the screening process to conduct completeness and plagiarism checks and identify suitable reviewers. These identity-protected technologies conform to the [RELX Responsible AI Principles](#). Our policy states that:

- Reviewers or editors may use generative AI and AI-assisted tools to assist with the evaluation of a manuscript as long as the use of these tools is not the sole basis for the review or editorial decision. Appropriate uses include outlining or preparing independent literature reviews to assist in evaluating the paper. Reviewers must review the output of any tools used for accuracy.
- Reviewers or editors should not upload the manuscript or any part of it into a generative AI or AI-assisted tool unless the tool follows the RELX Responsible AI principles, guarantees

anonymity, and does not use the material for future model training. Reviewers are responsible for ensuring that any AI or AI-assisted tool used conforms to this guidance.

- This confidentiality requirement extends to the peer review report and any other communication about the manuscript, such as decision letters or the decision notification, as they may also contain confidential information about the manuscript and/or the authors.
- Reviewers should disclose to editors whether and how they have used AI and AI-assisted tools to assist in preparing their review report.
- The human reviewer and editor take final responsibility for the content of their review report, publication recommendation for a manuscript, and/or decision letter.

We will continue to develop and adopt in-house or licensed technologies that can assist editors and reviewers while respecting confidentiality and proprietary and data privacy rights.

Preventive Actions

This AI use policy and all other publication policies will be prominently displayed on all AAA journal websites and notices of changes emailed to all members.

This AI use policy will be summarized in all reviewer invitations from all AAA journals as:

While reviewers may use generative AI and AI-assisted tools to assist with the evaluation of manuscripts, the reviewer must review the output of these tools for accuracy. The human reviewer takes final responsibility for the content of their review and publication recommendation for a manuscript.

Reviewers should not upload the manuscript, any part of the manuscript, or the peer review report into a generative AI or AI-assisted tool unless the tool follows the RELX Responsible AI principles, guarantees anonymity, and does not use the material for future model training.

Frequently Asked Questions (FAQs)

1. Does this policy apply to education cases published in AAA journals? **Yes, authors of all types of articles must disclose whether they have used AI or AI-assisted tools in the writing process.**
2. Does this policy require that authors disclose the use of AI or AI-assisted tools in the research or case writing process? **Yes, use of these tools during the research or case writing process should be disclosed in the method section or in the discussion of case development and testing.**
3. Does the policy's prohibition of AI-generated or AI-altered images apply to supplementary materials submitted with the manuscript that will not be published (e.g., experimental or survey instruments). **No, materials that will not be published with the article are not prohibited from using AI-generated or AI-altered images.**

Plagiarism

Plagiarism is copying or paraphrasing without appropriate attribution to original sources, including

copying from one's own previous work (**self-plagiarism**, also called **duplicate publication** and **text recycling**).³ Plagiarism includes appropriation of textual passages, figures, tables, images, unique methodology, processes, data, results, or other original content. It can be thought of as a continuum ranging from uncredited or improperly delineated paraphrasing to copying portions or all of one's own or another's published or unpublished work(s).

An evaluation of potential plagiarism involves a qualitative and quantitative analysis to determine whether it misleads “an ordinary reader regarding the contributions of the author.”⁴ Based on this analysis, a determination will be made as to whether there is **extensive** copying in the paper, i.e., the copying is quantitatively or qualitatively significant and would represent a serious departure from accepted practices within the community. Although each case will be evaluated individually, an analysis may also examine whether “a pattern of copying”⁵ exists.

Even if the quality and quantity of verbatim copying is **not significant**, the editor may ask the authors to modify the content (e.g., text, figure, table, or image) and/or add a citation to the copied material. Proper citation is expected to allow reviewers and readers to assess the incremental contribution of the submission. Such citation includes quotation marks or indentation for verbatim copying.

Preventive Actions

To decrease the likelihood of plagiarism in AAA publications, all manuscripts submitted to AAA journals (and, in the future, conference abstracts) may be analyzed using plagiarism detection software.⁶ By submitting an article to an AAA journal, the author agrees to have the manuscript assessed by such software and acknowledge that all co-authors are responsible for the content of the manuscript unless they specify otherwise during the submission process.⁷

The software will increase the ability of editors (and subsequently conference chairs) to identify suspected plagiarism at the manuscript submission stage rather than after publication. Plagiarism detection software creates a similarity report for each manuscript submission. It is expected that an editorial assistant will review the similarity report to determine whether further evaluation of potential plagiarism should be undertaken for the manuscript. Our expectation is that few manuscripts will raise suspicion of potential plagiarism, but when plagiarism is suspected, the editorial assistant will forward the similarity report to the journal editor and copy the Publications Director.

³ Submitting authors are expected to refer to their own related but distinct working papers. However, this policy does not preclude an author from making a version of the same submitted working paper available in an unpublished public domain source such as the Social Science Research Network or presenting the paper at a conference without published proceedings, as long as the author complies with the AAA's policy against prior publication.

⁴ This text is from the Office of Research Integrity's December newsletter as quoted in Parrish, D. 2006. Research Misconduct and Plagiarism. *Journal of College and University Law* (vol. 33, issue 1). https://www.nacua.org/docs/default-source/jcul-articles/jcul-articles/volume33/33_jcul_65.pdf?sfvrsn=9d8489bf_9

⁵ Practices and cases from NSF and The Public Health Services and the Offices of Research Integrity are documented in Parrish, D. 2006. Research Misconduct and Plagiarism. *Journal of College and University Law* (vol. 33, issue 1). https://www.nacua.org/docs/default-source/jcul-articles/jcul-articles/volume33/33_jcul_65.pdf?sfvrsn=9d8489bf_9

⁶ The current tool is CrossCheck powered by iThenticate. A version of CrossCheck for use by authors prior to submission is described at http://www.crossref.org/crosscheck_faq.html.

⁷ Authorship issues will be addressed further and more explicitly in a future policy that will be linked to this policy when completed.

Detailed Process, Suspected Plagiarism in a Submission

An editor who learns of possible plagiarism from plagiarism software diagnostics, reviewers, or from other sources, will be responsible for gathering additional evidence about the original work(s) and the submitted manuscript. The editor will then determine whether the evidence is sufficient to warrant further action.

If the editor determines that the manuscript does not include/contain an extensive instance of copying, the editor may send a written request to the author(s) identifying content to be removed, modified, or cited, before the manuscript can be considered further. The editor should use the standard text that is available from the Publications Director, who should be copied on the correspondence.

If the editor determines that the plagiarism is potentially extensive, the editor will contact the AAA's CEO to discuss the situation and determine how to move forward. These actions may include some or all of the following:

- The editor and CEO contact the author(s) and ask for an explanation of the copied material. Standard text will be used for this communication.
- The editor and CEO write a letter that indicates that the extent of plagiarism is so significant that the manuscript will not be given further editorial consideration. The Editor will provide a copy of this correspondence or a statement of other resolution to the AAA Publications Director and CEO.
- If the editor or CEO deems the situation to be serious enough to consider action beyond the above processes, the editor or CEO will contact the chair of the AAA Publications Committee and request the appointment of a special committee to review the collected evidence and determine appropriate action. The special committee will consider the extent of plagiarism, the facts surrounding the submission, the role of each co-author, the intent of the author(s), whether a pattern of copying exists, and any other mitigating or aggravating factors. The corrective action(s) they may recommend include one or more of the following: (1) notice to the editor and author(s) that no further action is needed; (2) notice to the department head or equivalent administrator, or research integrity officer, of each or some of the authors' college/university/employers and/or funding agency/sources; (3) notice to the relevant federal agency on research integrity or professional societies; (4) removal of all manuscripts written or co-written by the author(s) pending review at all AAA journals; and (5) refusal to accept submissions by the author(s) to AAA journals and conferences for a defined period.

Detailed Process, Suspected Plagiarism in a Published Article

The potential corrective actions taken if an editor becomes aware of suspected plagiarism *in an already published article* will require the same evidence-gathering process, notification of the AAA CEO and Publications Director, and analysis for pending manuscripts.

However, the corrective actions may also include publication of an erratum statement, an expression of concern, or a retraction.

Data Integrity and Research Record

- We acknowledge that it is AAA's responsibility as an academic publisher to develop policies and educational programs that encourage ethical research practices.

- We encourage discussion of ethical research practices in Ph.D. programs and doctoral consortiums.
- We recognize the importance of all methods of inquiry. We further recognize that data integrity is critical to the scholarly record in all areas of research, but that the process for ensuring it may differ depending on whether the data are publicly available, abstracted from publicly available data, privately collected, or collected pursuant to confidentiality agreements.
- We respect the time and resources of firms, companies, and other organizations that participate in our research and will be professional in dealing with them.
- We recognize that publishers are responsible for the integrity of the literature, but are not capable of performing in-depth investigations; that role is the responsibility of colleges, universities, and funding agencies that have more access to information about the research process and the expertise to determine the authenticity of data and the integrity of the research process.

Definitions

Falsification is manipulating or omitting research materials, data, or processes or altering equipment used in the research in such a way that the results of the research do not accurately reflect the research record. It also includes incorrectly describing data collection procedures and analysis as well as failing to fully disclose data limitations.

Fabrication is inventing data and reporting results based on the fabricated data.

Responsibility for Data

The process for submitting research manuscripts to AAA publications or conferences will include positive assurance from the author(s) of the integrity of the data underlying the research, including whether all authors accept joint responsibility for the integrity of the data, and if not, which authors are taking responsibility for the data.

An AAA editor may contact an author (authors) for verification of data if the editor, a member of the review team, or an outsider raises questions about the data used in a research project. All members of the author team will be notified of the request.

If questions arise, the author team will be asked to confirm that the study was performed in the manner described in the paper. Confirming data authenticity may require different approaches for studies using different methods. The editor or other appropriate AAA parties will work with the author(s) to find reasonable ways to confirm data authenticity. Prior to submission of a manuscript, authors should discuss how they could confirm the authenticity of their data. A non-exhaustive list of examples follows:

- For data from public databases (e.g., CRSP, Compustat, Audit Analytics)—provide (1) a precise description of the databases from which data were drawn and (2) access to data files and the computer code used to perform the analysis (SAS, SPSS, STATA, etc.).
- For data abstracted from public sources (e.g., SEC comment letters)—provide (1) a description of the decisions made in abstracting the data that provides enough detail for an independent research team to abstract the data and (2) access to the data files and the computer code used to perform the analysis (SAS, SPSS,

STATA, etc.).

- For privately collected data—the paper should describe experimental instruments and/or data in sufficient detail for readers to feel confident in relying on the results of the study. The simplest form of verification is for more than one person to be able to vouch for the integrity of the data (e.g., two or more co-authors, a student and his/her dissertation chair). Other ways of providing evidence that the study was performed as reported include (1) the name, email address, and phone number of a contact at the organization(s) from which data were collected, (2) evidence that would provide reasonable assurance that experimental or qualitative research, such as experiments with students or field studies, was conducted in the manner described, and/or (3) original data, including source documents (if captured) and data files used in the analysis and (4) third party registration/verification.⁸ For data collected by a third party (e.g., firm, company, organization), the instructions followed by the collecting party should be described. If revealing confidential source(s) is not feasible, confirmation of data authenticity may be provided by a corroborating party who was integrally involved in the data collection process. The corroborating party could be a co-author who participated in the interview process and shares primary responsibility for the source data, a dissertation supervisor who was involved in the contact arrangements for a doctoral student’s research, an individual who transcribed source documents into a form usable for the research, or some other party familiar with the study’s data collection protocol.

At the time of submission, authors using experimental or survey research involving human participants must indicate whether they obtained Institutional Research Board (or equivalent) approval for the study, if required, and would be willing to provide such documentation upon request. Please refer to the section on [Human Subjects Research](#) for more information.

Preventive Actions

This data policy and all other publication policies will be prominently displayed on all AAA journal websites and notices of changes emailed to all members.

Each author team is responsible for agreeing on how the team will vouch for the integrity of the data used in a paper submitted for review.

AAA will continue to evaluate means to support authors in maintaining and protecting their data such as offering “dark archive services” that store the data for perpetuity, but keep the data confidential or by providing authors easily accessible repositories where data and/or research logs can be stored and accessed by researchers who seek more detail than is provided in a published article.

Detailed Process, Suspected Data Falsification/Fabrication in a Submission

When an editor, reviewer, or outside party raises questions about the verifiability of data in a paper currently under review, the editor will review the submitting author’s(s’) statement(s) about the integrity of the data. If questions remain after reviewing the statements, the editor will contact the AAA Publications Director and CEO to alert them to the situation. Working

⁸ Confidential data provided by the IRS or other organizations may be redacted to conform to the confidentiality requirements of the data provider.

together, they will contact the corresponding author, explain the data concern, and ask for further clarification. If the clarification is satisfactory, review of the paper will be continued without prejudice.

If the editor concludes the clarification is insufficient, the editor and AAA CEO will communicate in writing to the manuscript's author(s) and indicate that the review process is suspended. The editor will provide a copy of this correspondence to the AAA Publications Director and CEO.

If the editor deems the situation to be serious enough to warrant additional consideration, the editor and the AAA CEO will contact the chair of the AAA Publications Committee and ask that a special committee comprised of experienced researchers and legal counsel be appointed to determine additional steps and/or corrective action(s) to be taken. These actions may include (1) a written communication to the author(s) that indicates that the concerns about data integrity are so great that the manuscript will not be given further editorial consideration, (2) a written communication to the research integrity officer or equivalent administrator of the author's(s') college/university and/or funding agency, (3) suspension of review of other manuscripts by the author(s) under review at any AAA journal pending resolution of the investigation, and/or (4) refusal to accept submissions by the author(s) to AAA publications for a stated period of time after resolution of the investigation.

Detailed Process, Suspected Data Falsification/Fabrication in a Published Article

The corrective action(s) that may be taken if an editor becomes aware of suspected data falsification/fabrication in an already published article will require the same evidence gathering, notification of the AAA CEO and Publications Director, and appointment of a special committee as detailed above. The special committee will assess the potential damage to the integrity of the research record posed by concerns about the integrity of the data used in the published article. The action(s) may include (1) a written communication to the research integrity officer or equivalent administrator of the author's(s') college/university and/or funding agency requesting inquiry into the authenticity of the data in the cited article, (2) formal withdrawal or retraction of the article, (3) removal of all manuscripts authored by the author(s) currently under review at any AAA journal, and/or (4) refusal to accept submissions by the author(s) for a stated period of time.

Human Subjects Research

- The American Accounting Association (AAA) respects all individuals who participate in research studies.
- All authors who seek to publish their research in AAA journals will respect and protect the individuals who participate in their research studies.
- All research published in AAA journals will meet or exceed U.S. federal policies in place to protect human subjects or non-U.S. research regulations as applicable, or will otherwise protect the rights of participants.

Definitions

The U.S. Government defines research using human subjects as follows (see

<https://www.hhs.gov/ohrp/regulations-and-policy/regulations/45-cfr-46/revised-common-rule-regulatory-text/index.html#46.101>):

Human subject means a living individual about whom an investigator (whether professional or student) conducting research:

- (i) Obtains information or biospecimens through intervention or interaction with the individual, and uses, studies, or analyzes the information or biospecimens; or
- (ii) Obtains, uses, studies, analyzes, or generates identifiable private information or identifiable biospecimens.

Intervention includes both physical procedures by which information or biospecimens are gathered (e.g., venipuncture) and manipulations of the subject or the subject's environment that are performed for research purposes.

- (1) Interaction includes communication or interpersonal contact between investigator and subject.
- (2) Private information includes information about behavior that occurs in a context in which an individual can reasonably expect that no observation or recording is taking place, and information that has been provided for specific purposes by an individual and that the individual can reasonably expect will not be made public (e.g., a medical record).
- (3) Identifiable private information is private information for which the identity of the subject is or may readily be ascertained by the investigator or associated with the information.
- (4) Research means a systematic investigation, including research development, testing, and evaluation, designed to develop or contribute to generalizable knowledge.

Policy

Authors who submit manuscripts to AAA journals that involve research using human subjects must provide, at the time of submission:

- (1) For studies with at least one U.S. co-author: evidence of Institutional Review Board (IRB) approval from one co-author's institution if required by the institution (e.g., an approval or exemption email from the IRB), or
- (2) For studies conducted outside the U.S. only by non-U.S. authors: evidence that the study complies with any local jurisdiction human subjects research regulations or otherwise protects the rights of participants.

Further, all manuscripts submitted to AAA journals that involve research using human subjects must include a footnote or in-text statement that the study was IRB approved or (for studies outside the U.S. with only non-U.S. authors) that it complied with local jurisdiction human subjects research regulations or otherwise protected the rights of participants.

Submitted papers that do not comply with these requirements will be desk rejected or may have the offending portion of the paper removed (i.e., if a small portion of the study is affected) at the discretion of the editor. In cases where authors add a human subjects research component to a study during the review process (e.g., in response to a reviewer or editor suggesting a survey or interviews be added to an archival study), the authors must comply with the human subjects

guidelines above when the revised paper is resubmitted to the journal.

Frequently Asked Questions (FAQs)

1. Does research involving human subjects include the following:
 - a. Surveys? **Yes**
 - b. Interviews? **Yes**
 - c. Experiments, whether behavioral or experimental markets? **Yes**
 - d. Archival studies using data from public sources (e.g., CRSP, Compustat, Audit Analytics, etc.)? **No**
 - e. Multi-method studies, such as archival and a survey? **Yes**

Generally speaking, IRB approval is needed for the collection of primary data, but not the use of secondary data (data collected by other authors). Individual situations may differ from this generalization, so it is always important to have input from your local IRB if in doubt.

2. Do I need IRB approval for testing the use of cases or other instructional resources (e.g., surveys or interviews of students about the materials being tested) that are being submitted to an AAA journal? **Yes. This category of research typically will be approved as “exempt,” but the IRB needs to make that determination, not the researcher.**
3. If a reviewer or editor of an archival study suggests that we add interviews or a survey to the study and we do so, does the project now qualify as research involving human subjects? **Yes, please see the policy above.**
4. If I believe that my project using human subjects will be classified as “exempt” by my IRB, do I still have to file with the IRB? **Yes**
5. If I conduct research using human subjects without proper IRB approval, will I be able to get IRB approval after the fact? **Generally, no.**
6. If I have an informal conversation with a colleague or a practitioner about a research idea, do I need IRB approval for that? **No, that is not a systematic investigation, as in a formalized interview study of many individuals.**
7. Do all co-authors on a study have to get separate IRB approval at their institutions? **For AAA purposes, no. The AAA is seeking assurance that the study is IRB approved by one co-author’s institution. However, contact your institution’s IRB regarding requirements for “single-institution IRB approval” versus “all-institutions IRB approval” on your projects. Requirements regarding IRB approval of multi-institution research projects vary across institutions.**
8. If I have any questions about how to handle a specific study or issue related to human subjects, what should I do? **Contact your institution’s IRB.**

[Citing Corrected Articles](#)

- The American Accounting Association has the responsibility to make corrections to the research record, such as errata, expressions of concern and retractions, that are easily visible and understandable to ensure that readers are aware of any work that is with error, partially or fully retracted, or under investigation for error or validity.
- The AAA community recognizes the importance of building upon the extant literature and the limitations of research that has undergone corrections.
- We recognize the need to balance the needs and perspectives of our authors, our readers—including other scholars, practicing accountants, and the public—throughout the scholarly process.

Definitions

Errata: “Fixing a minor problem with a published paper. A minor problem is one that does not impact the reliability or integrity of the data or results. Journals publish correction notices and identify corrected papers in electronic databases to alert the scientific community to problems with the paper.”⁹

Expression of Concern (EOC): Used when there is “inconclusive evidence of research or publication misconduct by the authors; there is evidence that the findings are unreliable but the authors’ institution will not investigate the case; [editors] believe that an investigation into alleged misconduct related to the publication either has not been, or would not be, fair and impartial or conclusive; an investigation is underway but a judgment will not be available for a conservable time.”^{10,11}

Partial Retraction: Withdrawing a portion of a published paper from the research record because the data or results reported in the section have subsequently been found to be unreliable or because the paper involves research misconduct. The sections of the paper that have *not* been retracted remain in the literature.¹²

Retraction: Withdrawing or removing a published paper from the research record because the data or results have subsequently been found to be unreliable or because the paper involves research misconduct. Journals publish retraction notices and identify retracted papers in electronic databases to alert the scientific community to problems with the paper.¹³

Preventive Actions

Authors have the responsibility to be aware of corrections to the research record and must limit their reliance on studies that have been *retracted* or *partially retracted*. Authors also have the responsibility to be aware of scholarly work that has currently received an EOC and to consider whether to rely on studies that are under investigation.

⁹ Source: NIH, <https://www.niehs.nih.gov/research/resources/bioethics/glossary#a750754>

¹⁰ Source: Committee on Publications Ethics, http://publicationethics.org/files/retraction%20guidelines_0.pdf

¹¹ Use of Expressions of Concern varies in scholarly publishing. In general, the AAA will publish Expressions of Concern only when there is a serious issue that has arisen and the final determination has not been made. As such, when an Expression of Concern is published, it is with the expectation that the identified (or cited) paper will either be exonerated (and an exoneration published) or the paper (or a portion of it) will be retracted. Arriving at a clear resolution protects authors and readers by sending a strong signal that the paper can either be relied upon or should not be relied upon.

¹² Adapted from: NIH, <https://www.niehs.nih.gov/research/resources/bioethics/glossary#a750754>

¹³ Adapted from: NIH, <https://www.niehs.nih.gov/research/resources/bioethics/glossary#a750754>

The AAA will maintain and make available to the public a list of articles in the AAA journals that have been retracted, partially retracted, or received an expression of concern. As a service to the community, the AAA will attempt to maintain an up-to-date list of such corrections to the non-AAA accounting literature. If you become aware of any corrections not included in the comprehensive list, please contact the Director of Publications and Content Strategy of the AAA.

Detailed Process

If an article has been corrected by an erratum, authors citing the article should follow the standard citation format. If the research record has been corrected by another means (retraction, partial retraction, or expression of concern), the citation guidelines are dependent on how the original paper is being used. In some cases, authors may be using the article as a foundation to build the literature, such as using it to support their motivation, theory, or hypothesis development. In others, the new paper is a replication of the original article. The citation guidelines are dependent on the type of correction to the research record and the way the original paper is being used.

In these situations, there are two formats for citations; guidance for when to use each format is provided in [Table 1](#), below.

Format 1: Refer to the **correction (retraction, partial retraction, or expression of concern)** in the text and then have the reference also include a reference to the original article:

In-text citation:

Author(s) (Year Corrected)

Reference:

Author(s). Year Corrected. CORRECTION (this would be RETRACTION, PARTIAL RETRACTION, EXPRESSION OF CONCERN): Title of article here. *Journal Name* Vol (Issue): page number. **doi:** DOI here. Original article published in YYYY, *Journal* vol (issue): pages.

Format 2: Refer to the **original** paper, and then include the correction in the reference:

In-text citation:

Author(s) (Original Year) *this would be the year originally published*

Reference:

Author(s). Original Year. Title of article. *Journal Name* Vol (Issue): page number. **doi:** DOI here. Correction (such as Expression of Concern) published in YYY, *Journal* vol (issue): pages.

TABLE 1
Guidance for Determining the Citation Format Required
When Referring to Corrected Articles

		When the New Paper is:	
		Building upon the corrected paper (a regular use of citations in journal articles)	A replication of the corrected paper
Correction Type	Retraction	<p>In normal cases, authors should not reference retracted articles. They have the responsibility to formulate arguments for their research based on the current extant literature.</p> <p>In exceptional circumstances where authors rely on concepts developed in the retracted paper (but not the findings from the paper), they may refer to the retraction in a footnote, using Format 1.</p>	Format 1
	Partial Retraction	<p>If referring to the portion of the corrected paper that was NOT retracted, cite using Format 2.</p> <p>In normal cases, authors should not reference the retracted portion, unless they are replicating the retracted portion. The authors of the new paper have the responsibility to formulate arguments based for their studies based on the current literature. In exceptional circumstances (SUCH AS, do you have examples?), they could refer to the retraction in a footnote, using Format 1.</p>	Format 1
	Expression of Concern (EOC)	<p>If referring to the portion NOT covered by the expression of concern, cite using Format 2.</p> <p>In normal cases, authors should not reference portion of the paper covered by the EOC, unless they are replicating the EOC portion. The authors of the new paper have the responsibility to formulate arguments based for their studies based on the current literature. In exceptional circumstances, they could refer to the retraction in a footnote, using Format 1.</p> <p>(If by acceptance date of the citing paper, the EOC has been resolved, then the authors of the citing paper will need to follow the procedure for retraction, partial retraction, or regular paper.)</p>	Format 1

Notes:

Format 1 = Refer to the correction.

Format 2 = Refer to the original article.